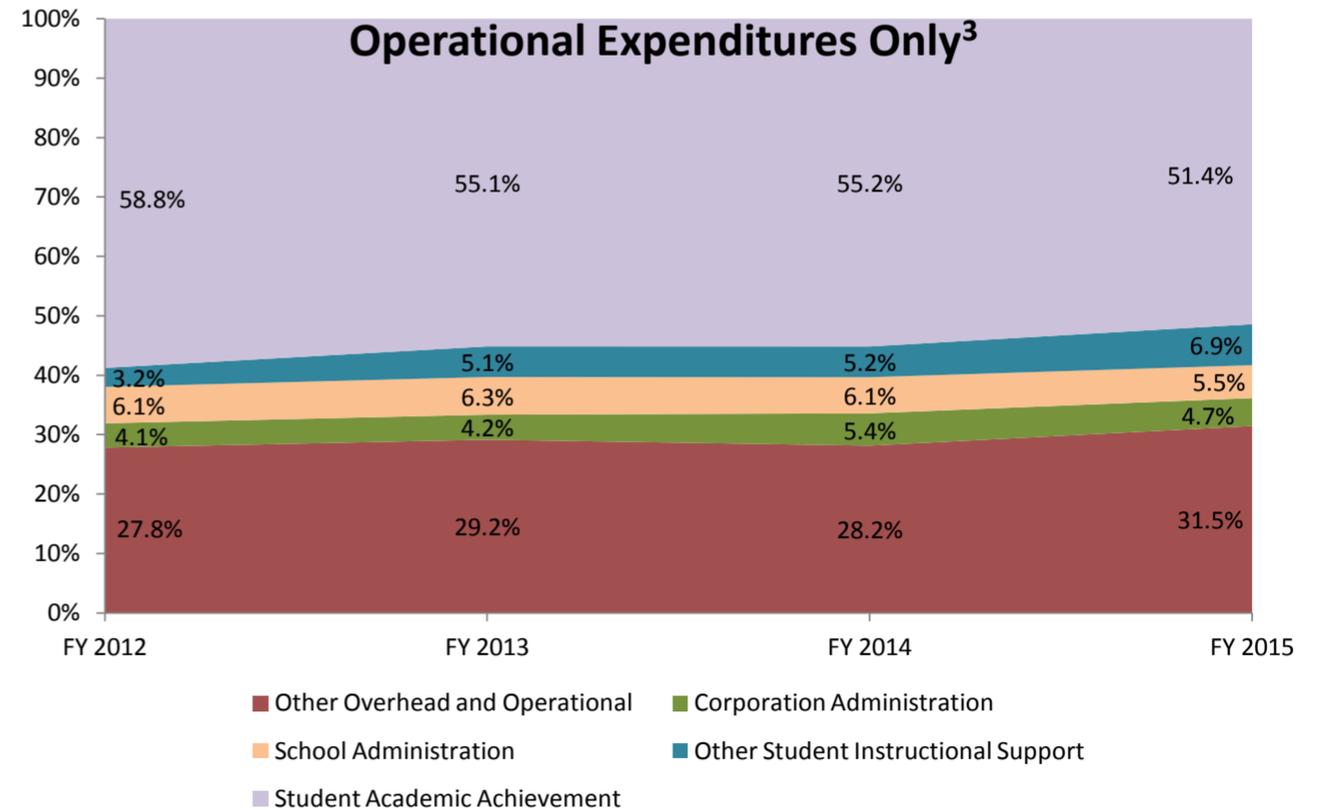
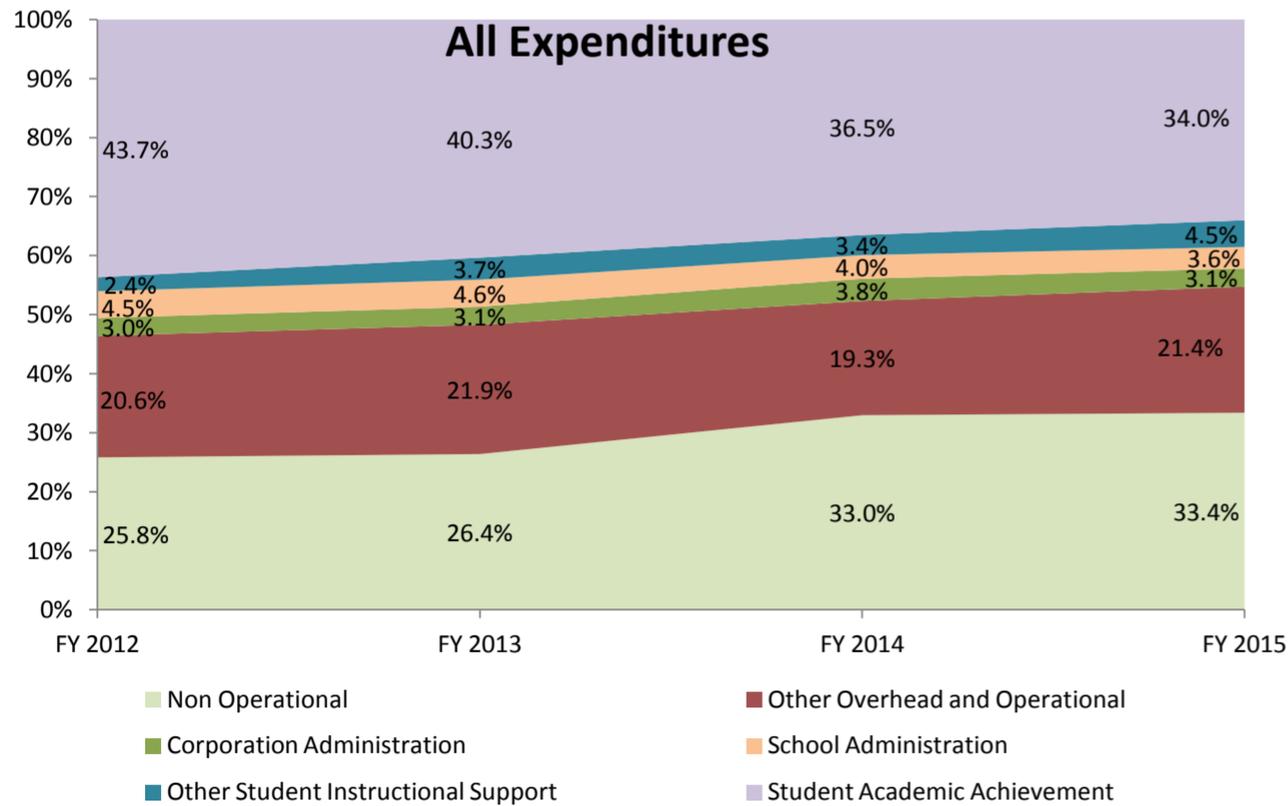


School Corporation Expenditures by Account
Biannual Financial Report Data
South Montgomery Com Sch Corp (5845)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$9,677,286	34.7%	\$9,626,709	42.3%	\$9,189,696	43.7%	\$8,579,224	40.3%	\$7,930,769	36.5%	\$8,151,335	34.0%
Student Instructional Support	\$1,316,922	4.7%	\$1,448,836	6.4%	\$1,451,873	6.9%	\$1,768,824	8.3%	\$1,609,371	7.4%	\$1,954,917	8.2%
Total	\$10,994,208	39.4%	\$11,075,546	48.7%	\$10,641,569	50.6%	\$10,348,048	48.7%	\$9,540,140	43.9%	\$10,106,252	42.2%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$6,099,170	21.9%	\$5,674,951	24.9%	\$4,967,217	23.6%	\$5,307,116	25.0%	\$5,021,323	23.1%	\$5,862,784	24.5%
Non Operational	\$10,787,715	38.7%	\$6,004,495	26.4%	\$5,431,562	25.8%	\$5,608,719	26.4%	\$7,159,431	33.0%	\$8,000,521	33.4%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$16,886,886	60.6%	\$11,679,446	51.3%	\$10,398,780	49.4%	\$10,915,835	51.3%	\$12,180,754	56.1%	\$13,863,306	57.8%

Grand Total	\$27,881,094	\$22,754,992	\$21,040,349	\$21,263,883	\$21,720,893	\$23,969,558
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
South Montgomery Com Sch Corp (5845)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs		\$0	\$160,847	\$322,458	\$260,153	NA	61.7%	-19.3%			
11100 Regular Programs	\$3,413,518	\$3,667,300	\$3,060,333	\$3,001,185	-12.1%	-18.2%	-1.9%				
11200 Regular Programs	\$929,861	\$1,068,128	\$757,059	\$846,113	-9.0%	-20.8%	11.8%				
11300 Regular Programs	\$1,748,861	\$2,065,072	\$1,683,780	\$1,692,747	-3.2%	-18.0%	0.5%				
11350 Regular Programs	\$34,104	\$37,353	\$21,541	\$28,541	-16.3%	-23.6%	32.5%				
11410 Regular Programs	\$114,974	\$151,001	\$145,264	\$145,092	26.2%	-3.9%	-0.1%				
11450 Regular Programs	\$141,011	\$178,317	\$108,331	\$92,557	-34.4%	-48.1%	-14.6%				
11470 Regular Programs	\$103,138	\$112,367	\$121,915	\$105,380	2.2%	-6.2%	-13.6%				
11480 Regular Programs	\$140,020	\$110,346	\$60,243	\$62,354	-55.5%	-43.5%	3.5%				
11520 Regular Programs	\$52,213	\$78,511	\$7,634	\$2,942	-94.4%	-96.3%	-61.5%				
11590 Regular Programs	\$24,908	\$67,517	\$59,853	\$89,810	260.6%	33.0%	50.1%				
11630 Regular Programs	\$0	\$62,892	\$65,969	\$11,769	NA	-81.3%	-82.2%				
11910 Regular Programs	\$3,196	\$17,700	\$5,380	\$5,508	72.3%	-68.9%	2.4%				
12110 Special Programs	\$4,869	\$38,905	\$34,445	\$49,879	924.4%	28.2%	44.8%				
12150 Special Programs	\$0	\$11,593	\$0	\$0	NA	NA	NA				
12210 Special Programs	\$16,141	\$18,322	(\$2,461)	\$3,705	-77.0%	-79.8%	NA				
12220 Special Programs	\$0	\$5,059	\$0	\$0	NA	NA	NA				
12350 Special Programs	\$3,841	\$22,366	\$0	\$0	NA	NA	NA				
12420 Special Programs	\$27,311	\$116,777	\$34,788	\$28,188	3.2%	-75.9%	-19.0%				
12510 Special Programs	\$155,412	\$210,993	\$233,785	\$215,641	38.8%	2.2%	-7.8%				
12520 Special Programs	\$0	\$1,042	\$0	\$0	NA	NA	NA				
12610 Special Programs	\$170,710	\$508,432	\$799,892	\$784,282	359.4%	54.3%	-2.0%				
12810 Special Programs	\$20,282	\$83,720	\$0	\$25,000	23.3%	-70.1%	NA				
12900 Special Programs	\$403	\$9,471	\$0	\$0	NA	NA	NA				
14200 Summer School Programs	\$27	\$0	\$0	\$0	NA	NA	NA				
14300 Summer School Programs	\$16,275	\$12,819	\$4,260	\$7,500	-53.9%	-41.5%	76.1%				
16100 Remediation	\$25,756	\$61,041	\$3,617	\$0	NA	NA	NA				
16200 Remediation	\$44,404	\$24,515	\$0	\$0	NA	NA	NA				
17400 Pay. to Other Gov. Units in State	\$366,711	\$242,735	\$33,647	\$111,231	-69.7%	-54.2%	230.6%				
22110 Instruction	\$13,387	\$7,077	\$5,500	\$12,063	-9.9%	70.4%	119.3%				
22120 Instruction	\$22,226	\$10,525	\$0	\$0	NA	NA	NA				
22130 Instruction	\$3,333	\$4,206	\$76,817	\$39,400	1082.1%	836.7%	-48.7%				
22190 Instruction	\$600	\$0	\$2,377	\$58	-90.3%	NA	-97.6%				
22220 Instruction	\$132,868	\$159,150	\$160,586	\$83,374	-37.3%	-47.6%	-48.1%				
22230 Instruction	\$1,332	\$10,605	\$5,656	\$5,084	281.8%	-52.1%	-10.1%				
22240 Instruction	\$3,460	\$1,749	\$410	\$320	-90.8%	-81.7%	-22.0%				
22250 Instruction	\$17,835	\$22,283	\$0	\$172	-99.0%	-99.2%	NA				
22290 Instruction	\$14,478	\$0	\$0	\$0	NA	NA	NA				
22360 Instruction	\$223,934	\$0	\$0	\$0	NA	NA	NA				
22370 Instruction	\$0	\$0	\$500	\$3,118	NA	NA	523.6%				
22380 Instruction	\$0	\$0	\$16,161	\$13,623	NA	NA	-15.7%				
22900 Instruction	\$0	\$5,634	\$8,166	\$40	NA	-99.3%	-99.5%				
25510 Central Services	\$2,978	\$5,307	\$0	\$0	NA	NA	NA				
25520 Central Services	\$172,864	\$190,763	\$80,944	\$118,505	-31.4%	-37.9%	46.4%				
25540 Central Services	\$22,958	\$63,401	\$11,641	\$144,546	529.6%	128.0%	1141.7%				
25570 Central Services	\$868	\$871	\$278	\$161,455	18495.0%	18426.3%	58031.6%				
26497 NA	\$427,687	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$8,618,754	\$9,626,709	\$7,930,769	\$8,151,335	-5.4%	-15.3%	2.8%
Student Instructional Support											
21110 Students		\$0	\$0	\$280,102	\$620,198	NA	NA	121.4%			
21220 Students	\$223,104	\$291,229	\$321,195	\$323,650	45.1%	11.1%	0.8%				
21320 Students	\$3,000	\$1,750	\$3,500	\$3,500	16.7%	100.0%	0.0%				

School Corporation Expenditures by Account
Biannual Financial Report Data
South Montgomery Com Sch Corp (5845)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
21340	Students	Health Services - Nurse Services	\$104,217	\$122,448	\$134,064	\$135,987	30.5%	11.1%	1.4%
24100	School Administration	Office of The Principal	\$782,260	\$939,932	\$864,574	\$860,678	10.0%	-8.4%	-0.5%
24900	School Administration	Other Support Services - School Admin.	\$20,149	\$93,477	\$5,935	\$10,904	-45.9%	-88.3%	83.7%
Student Instructional Support Total			\$1,132,730	\$1,448,836	\$1,609,371	\$1,954,917	72.6%	34.9%	21.5%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$31,720	\$24,069	\$97,294	\$98,986	212.1%	311.3%	1.7%
23150	General Administration	Board of Education - Legal Services	\$2,038	\$1,000	\$11,838	\$17,660	766.4%	1666.0%	49.2%
23210	General Administration	Executive Administration - Office of The Superintendent	\$132,429	\$169,166	\$216,850	\$194,739	47.1%	15.1%	-10.2%
23230	General Administration	Executive Administration - Staff Relations and Negotiations	\$0	\$0	\$691	\$2,169	NA	NA	214.0%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$934	\$1,246	\$942	NA	0.9%	-24.4%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$36,438	\$53,293	\$44,275	\$44,378	21.8%	-16.7%	0.2%
25120	Central Services	Fiscal Services - Service Area Direction	\$1,205	\$630	\$0	\$0	NA	NA	NA
25150	Central Services	Fiscal Services - Payroll Services	\$38,091	\$47,125	\$66,732	\$46,086	21.0%	-2.2%	-30.9%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$1,180	\$707	\$2,254	NA	91.1%	218.7%
25199	Central Services	Fiscal Services - Other - Other	\$12,230	\$622,157	\$32,286	\$13,716	12.2%	-97.8%	-57.5%
25210	Central Services	Purch., Warehouse., & Dist. Serv. - Service Area Direc.	\$0	\$13,418	\$2,047	\$2,330	NA	-82.6%	13.8%
25810	Central Services	Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$249,016	\$302,932	\$318,078	NA	27.7%	5.0%
25860	Central Services	Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$42,323	\$0	NA	NA	NA
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,285,346	\$1,581,675	\$1,667,550	\$1,916,243	49.1%	21.2%	14.9%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$58,182	\$76,829	\$49,123	\$354	-99.4%	-99.5%	-99.3%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$216,114	\$52,794	\$23,291	\$137,252	-36.5%	160.0%	489.3%
26495	Category not Specified	Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$478	\$0	\$0	\$0	NA	NA	NA
26499	Category not Specified	Other - 2007 Account Code	\$2,029,101	\$0	\$0	\$0	NA	NA	NA
26700	Oper. & Maint. of Plant Serv.	Insurance	\$109,723	\$78,919	\$153,113	\$93,086	-15.2%	18.0%	-39.2%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$0	\$0	\$880	\$8,466	NA	NA	862.1%
27010	Student Transportation	Service Area Direction	\$38,285	\$15,541	\$353,380	\$336,284	778.4%	2063.9%	-4.8%
27100	Student Transportation	Vehicle Operation	\$317,977	\$372,895	\$0	\$0	NA	NA	NA
27300	Student Transportation	Vehicle Servicing and Maintenance	\$135,581	\$166,765	\$248,980	\$335,427	147.4%	101.1%	34.7%
27400	Student Transportation	Purchase of School Buses	\$61,383	\$134,922	\$171,462	\$164,316	167.7%	21.8%	-4.2%
27500	Student Transportation	Insurance on Buses	\$0	\$54,978	\$0	\$0	NA	NA	NA
27700	Student Transportation	Contracted Transportation Services	\$645,014	\$929,279	\$767,695	\$766,628	18.9%	-17.5%	-0.1%
27900	Student Transportation	Other Student Transportation Services	\$62,502	\$75,271	\$76,689	\$129,717	107.5%	72.3%	69.1%
27910	Student Transportation	Bus Driver Training	\$175	\$0	\$9,679	\$2,000	1042.9%	NA	-79.3%
31200	Food Services Operations	Food Preparation and Dispensing	\$288,240	\$341,466	\$249,117	\$615,515	113.5%	80.3%	147.1%
31400	Food Services Operations	Food Purchases	\$344,255	\$472,814	\$389,871	\$581,886	69.0%	23.1%	49.3%
31900	Food Services Operations	Other Food Services	\$12,337	\$138,817	\$41,273	\$34,273	177.8%	-75.3%	-17.0%
Overhead and Operational Total			\$5,858,843	\$5,674,951	\$5,021,323	\$5,862,784	0.1%	3.3%	16.8%
Non Operational									
33100	Community Service Operations	Direction of Community Services	\$0	\$356	\$760	\$1,346	NA	278.5%	77.1%
33400	Category not Specified	Athletic Coaches	\$132,761	\$195,148	\$219,470	\$169,934	28.0%	-12.9%	-22.6%
33990	Other Community Services	Other	\$1,903	\$250	\$0	\$0	NA	NA	NA
41000	Category not Specified	Land Acquisition and Development	\$7,733	\$6,360	\$0	\$4,800	-37.9%	-24.5%	NA
43000	Category not Specified	Professional Services	\$68,115	\$94,751	\$135,884	\$93,652	37.5%	-1.2%	-31.1%
44000	Category not Specified	Educational Specifications Dev.	\$0	\$2,150	\$0	\$1,800	NA	-16.3%	NA
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$6,192,636	\$1,026,446	\$809,162	\$551,618	-91.1%	-46.3%	-31.8%
45300	Building Acq., Const. and Impr.	Skilled Craft Employees	\$57,445	\$0	\$0	\$0	NA	NA	NA
45400	Building Acq., Const. and Impr.	Sports Facilities	\$24,849	\$13,341	\$26,975	\$230,482	827.5%	1627.6%	754.4%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$80,267	\$104,772	\$60,026	\$69,734	-13.1%	-33.4%	16.2%
47000	Category not Specified	Purchase of Mobile or Fixed Equipment	\$426,140	\$161,463	\$558,881	\$656,861	54.1%	306.8%	17.5%
49000	Category not Specified	Other Facilities Acq. and Construction	\$89,731	\$195,589	\$290,275	\$0	NA	NA	NA
51100	Principal on Debt	Bonds	\$0	\$0	\$378,830	\$1,177,004	NA	NA	210.7%

School Corporation Expenditures by Account
Biannual Financial Report Data
South Montgomery Com Sch Corp (5845)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
51600 Principal on Debt Other DLGF Approved Debt	\$154,581	\$310,013	\$227,116	\$220,000	42.3%	-29.0%	-3.1%
52200 Interest on Debt Temporary Loans	\$33,107	\$65,048	\$0	\$0	NA	NA	NA
52600 Interest on Debt Other DLGF Approved Debt	\$0	\$0	\$102,326	\$90,915	NA	NA	-11.2%
53100 Lease Rental Buildings-Principal	\$3,465,814	\$3,785,600	\$3,891,100	\$4,726,100	36.4%	24.8%	21.5%
53150 Lease Rental Buildings-Interest	\$0	\$0	\$458,625	\$5,775	NA	NA	-98.7%
54100 Advancements and Obligations Veterans' Memorial Fund - Principal	\$1,313	\$2,820	\$0	\$0	NA	NA	NA
54200 Advancements and Obligations Common School Fund - Principal	\$20,934	\$40,389	\$0	\$0	NA	NA	NA
59100 Other Debt Services Obligations Registrars Fee	\$1,050	\$0	\$0	\$0	NA	NA	NA
59200 Other Debt Services Obligations Bank Fee	\$0	\$0	\$0	\$500	NA	NA	NA
Non Operational Total	\$10,758,378	\$6,004,495	\$7,159,431	\$8,000,521	-25.6%	33.2%	11.7%
Prorated by Fund							
26492 NA Social Security - Academic Achievement	\$508,032	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$85,572	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$103,360	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$18,124	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$3,180	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$461,498	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$82,624	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$122,416	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$9,648	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$903	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$143	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$89	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$66	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$88,099	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Instructional Support	\$15,852	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Overhead and Operational	\$11,282	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Non Operational	\$1,499	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,512,388	\$0	\$0	\$0	NA	NA	NA